Exhibit D

PwC US Tax LLP

Summary of Hours and Fees by Project and Professional

| Project Category and Professional | Position | Rate | Hours Tot | al Compensation |
|--|-----------------------|---------|----------------|--------------------------|
| Hourly Services | | | | |
| Tax Advisory Services | | | | |
| Art Sewall | Partner | \$1,330 | 0.50 | \$665.00 |
| Bob Ritter | Partner | \$1,265 | 1.00 | \$1,265.00 |
| Craig Keller | Partner | \$1,265 | 6.40 | \$8,096.00 |
| George Manousos | Partner | \$1,265 | 1.00 | \$1,265.00 |
| Hardeo Bissoondial | Partner | \$1,265 | 0.80 | \$1,012.00 |
| Lesa Shoemaker | Partner | \$1,265 | 16.50 | \$20,872.50 |
| Sean Kelly | Partner | \$1,330 | 18.10 | \$24,073.00 |
| Brian Trueman | Director | \$1,006 | 15.80 | \$15,894.80 |
| Elyse Acosta | Senior Manager | \$1,141 | 54.50 | \$62,184.50 |
| Rhys Jonard | Senior Associate | \$702 | 10.50 | \$7,371.00 |
| Will Gaziano | Senior Associate | \$952 | 32.90 | \$31,320.80 |
| Evan Hannan | Experienced Associate | \$743 | 5.20 | \$3,863.60 |
| Subtotal - Tax Advisory Services | | | 163.20 | \$177,883.20 |
| Subtotal - Hourly Services | | | 163.20 | \$177,883.20 |
| Pauloumtes Compliance Comises | | | | |
| Bankruptcy Compliance Services Retention Applications | | | | |
| Thalia Cody | Director | \$550 | 1.60 | \$880.00 |
| Subtotal - Retention Applications | Director | 3330 | 1.60 1.60 | \$880.00 |
| Fee Applications | | | 1.00 | 3880.00 |
| Chris Lewis | Managor | \$400 | 10.90 | \$4,360.00 |
| Subtotal - Fee Applications | Manager | 3400 | 10.90 10.90 | \$4,360.00 \$4,360.00 |
| Subtotal - Bankruptcy Compliance Services | | | | |
| Subtotal - Bankruptcy Compliance Services 12.50 | | | | \$5,240.00 |
| Total - Hours and Compensation Sought - Hourly Services 175.70 | | | | \$183,123.20 |